

General Tax Information for International Students and Scholars

This tax information is provided as a guide only. International students and scholars should seek professional guidance from a qualified accountant or attorney in order to understand and meet specific tax obligations. Please also note that on occasion, the International Office will provide tax seminars for international students. Information will be emailed as well as listed on this website under [Announcements & Events](#).

U.S. income tax is collected by the Internal Revenue Service (IRS). The IRS has a special set of rules (and special tax forms and publications) for most international students and scholars in the U.S. A copy of these regulations are listed in IRS publication 519, [U.S. Tax Guide for Aliens](#).

Individuals on F-1 or J-1 visas who have lived in the U.S. for 5 years or less are most likely considered a nonresident taxpayer. As a nonresident taxpayer you pay federal income tax only on the income you receive from U.S. sources, but you must file an annual income tax return, even if you had no income at all from U.S. sources during the year. You will need to file the appropriate tax forms no later than April 15 each year.

What is considered U.S. income?

These are some of the items that should be considered income for nonresident taxpayers.

- A scholarship or grant from a U.S. source that exceeded the amount of your tuition and mandatory fees at the university. Mandatory fees do not include room and board. Scholarships or grants that cover only tuition and fees are not taxable, however stipends for assistantships or scholarships that cover room and board must be counted as income.
- Wages from any U.S. job, on or off-campus, including a teaching assistantship or a graduate assistantship.
- Consulting fees from work done in the U.S.
- Dividends or capital gains from ownership of U.S. mutual funds, individual stocks, bonds or other investments. Current federal regulations state the interest that you have earned on a savings account or certificate of deposit in a U.S. bank is considered to be a foreign source, not a U.S. source, therefore it is nontaxable.
- Any other income, such as rent, royalties, copyright earning from U.S.

What to file if you have no income?

U.S. tax regulations require all nonresident F-1 and J-1 students and scholars, without exception, to file a federal income tax return, even if you have earned no U.S. income. If you fall into this category, you must file [form 8843](#).

What to file if you have income?

If you were a nonresident who had any U.S. income, you must file [form 1040](#) or [form 1040 EZ](#). You must also complete [form 8843](#) and mail it with your 1040.

Tax Treaties

If you are a nonresident from a country with which the U.S. has an income tax treaty, you may qualify for certain benefits and/or exemptions. For more information, you can

review the [IRS Publication 901 U.S. Tax Treaties](#).

Due to these treaties, if you are employed in the U.S., you should file [form 8233](#) in order to be exempt from income tax withholding.

Please review [IRS Publication 519](#) pages 45 & 55 (Appendix A) for more specific information regarding tax withholding.

A list of countries with which the U.S. has tax treaties can be found in the [IRS Publication 519](#) page 50.